

personnel; and providing for the application of this Act.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-208(i-1)(1) and (l)(1)

Annotated Code of Maryland

(1997 Replacement Volume)

(As enacted by Chapter 485 of the Acts of the General Assembly of ~~1998~~ 1997)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Tax - General

10-208.

(i-1) (1) The subtraction under subsection (a) of this section includes an amount equal to ~~[\$3,000]~~ \$3,500 if an individual is a qualifying volunteer fire, rescue, or emergency medical services member for the taxable year, as determined under paragraph (2) of this subsection.

(l) (1) The subtraction under subsection (a) of this section includes an amount equal to ~~[\$3,000]~~ \$3,500 if an individual is a qualifying volunteer police officer for the taxable year, as determined under paragraph (2) of this subsection.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1998 and shall be applicable to all taxable years beginning after December 31, 1998.

Approved May 12, 1998.

CHAPTER 385

(Senate Bill 398)

AN ACT concerning

Hydraulic Clam Dredging

FOR the purpose of requiring the Department of Natural Resources to delineate certain submerged aquatic vegetation beds for certain purposes; requiring the Department to update certain delineations at certain times; prohibiting ~~the catching of soft shell clams by the use of a hydraulic clam dredge within a certain distance of in certain delineated~~ submerged aquatic vegetation beds; providing for the application of this Act; making this Act an emergency measure; and generally relating to the regulation of hydraulic clam dredging.

~~BY repealing and reenacting, with amendments,~~ BY adding to
Article - Natural Resources